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NOTIFICATION

No. LA.4-964|57. *Dated, Trivandrum, 19th July, 1957.*

The following Bill together with the Statement of Objects and Reasons, is published, as ordered by the Speaker under Rule 73 of the Rules of Procedure and Conduct of Business in this Assembly.

Legislature Secretariat,
Trivandrum.

V. KRISHNAMOORTHI,
Secretary, Legislative Assembly.

L. A. Bill No. 20 of 1957.

THE TRAVANCORE-COCHIN GENERAL SALES TAX (AMENDMENT) BILL, 1957.

A

BILL

further to amend the Travancore-Cochin General Sales Tax Act, 1125.

Preamble.—WHEREAS it is expedient further to amend the Travancore-Cochin General Sales Tax Act, 1125, for the purpose of extending the provisions thereof to the whole State of Kerala and for certain other purposes hereinafter appearing;

BE it enacted in the Eighth Year of the Republic of India as follows:—

1. **Short title and commencement.**—(1) This Act may be called the Travancore-Cochin General Sales Tax (Amendment) Act, 1957.

(2) It shall come into force on such date as the Government may, by notification in the Gazette, appoint.

2. **Amendment of Preamble, Act XI of 1125.**—In the Preamble to the Travancore-Cochin General Sales Tax Act, 1125 (Act XI of 1125), hereinafter referred to as the principal Act for the words "State of Travancore-Cochin" the words "State of Kerala" shall be substituted.

3. **Amendment of Section 1, Act XI of 1125.**—In Section 1 of the principal Act—

(i) in sub-section (1), for the words "Travancore-Cochin General Sales Tax Act" the words "General Sales Tax Act" shall be substituted.

(ii) for sub-section (2), the following sub-section shall be substituted, namely:—

"(2) It extends to the whole of the State of Kerala".

4. **Amendment of Section 2, Act XI of 1125.**—In Section 2 of the principal Act—

(i) in clause (a), the word "Cinchona" shall be omitted;

(ii) in clause (J), in Explanation (2), for the words 'State of Travancore-Cochin' wherever they occur, the word "State" shall be substituted;

(iii) after clause (J), the following clause shall be inserted as clause (j-1) and the existing clause (jj) shall be re-lettered as (j-2):—

"(j-1) 'State' means the State of Kerala;"

5. **Substitution of new section for Section 2 B, Act XI of 1125.**—For Section 2 B of the principal Act, the following section shall be substituted, namely:—

"2B. **Appointment of Deputy Commissioners of Sales Tax.**—The Government may appoint one or more Deputy Commissioners of Sales Tax for the purpose of performing the functions conferred on the Deputy Commissioner by or under this Act. The Deputy Commissioner or Deputy Commissioners so appointed shall perform such functions within such local limits as the Government may assign to them".

6. **Amendment of Section 3, Act XI of 1125.**—In Section 3 of the principal Act—

(i) in sub-section (1), for clause (b), the following clause shall be substituted, namely:—

"(b) the tax shall be calculated at the rates specified in column (3) of Schedule I for every rupee in the turnover relating to the goods noted against them in column (2) thereof and at the rate of two naye paise for every rupee in the turn-over relating to all other goods."

(ii) in sub-section (2), for items (i) to (xi) the following shall be substituted, namely:—

"(i) Cloth (other than cloth woven on handlooms whether of silk, artificial silk, wool, flax or any other material) which is not made wholly of cotton	Eight naye paise.
(ii) Cotton cloth (other than cloth woven on handlooms) which is either fine or superfine	Eight naye paise.

Explanation I.—In this item fine or superfine cotton cloth shall mean cloth classified as fine, or superfine under the Cotton Textiles (Control) Order, 1948, or in case there is no such classification or that order does not apply, such cloth as the Government may, by general or special order, declare to be fine or superfine for the purpose of levy of tax under this item and such declaration may be made to take effect from such date as may be specified therein.

Explanation II.—In the case of cloth which has not been marked as fine or as superfine in pursuance of a notification under the Cotton Textiles (Control) Order, 1948, the burden of proving that the cloth is not liable to the levy of tax under this item shall be on the seller.

(iii) All hosiery goods other than those made wholly of cotton	Eight naye paise."

7. **Amendment of Section 4, Act XI of 1125.**—In Section 4 of the principal Act, the following words and figures shall be added at the end, namely:—

"or the Opium Act, 1878 (Central Act I of 1878)."

8. **Amendment of Section 5, Act XI of 1125.**—In Section 5 of the principal Act—

(i) clauses (ii), (iv) and (v) shall be omitted;

(ii) for clause (vii), the following clause shall be substituted, namely:—

"(vii) the sale of goods specified in column (2) of Schedule I shall be liable to tax under Section 3, sub-section (1), only at such single point in the series of sales by successive dealers as may be specified by the Government by notification in the Gazette."

9. **Amendment of Section 6, Act XI of 1125.**—In clause (a) of sub-section (2) of Section 6 of the principal Act, for the words "State of Travancore-Cochin", the word "State" shall be substituted.

10. **Amendment of Section 8, Act XI of 1125.**—In Section 8 of the principal Act, for the words "State of Travancore-Cochin" the word "State" shall be substituted.

11. **Amendment of Section 18, Act XI of 1125.**—In Section 18 of the principal Act, for the words "State of Travancore-Cochin" wherever they occur the word "State" shall be substituted.

12. **Amendment of Section 24, Act XI of 1125.**—In Section 24 of the principal Act, in clause (d) of sub-section (2), for the words "State of Travancore-Cochin" the word "State" shall be substituted.

13. **Amendment of Section 26, Act XI of 1125.**—In Section 26 of the principal Act—

(i) in sub-clause (i) of clause (a) of sub-section (1), for the words "State of Travancore-Cochin" the word "State" shall be substituted;

(ii) in clause (b) of sub-section (1) the words "except in so far as Parliament may by law otherwise provide" shall be omitted;

(iii) sub-section (2) shall be omitted.

14. **Insertion of new Section 26A in Act XI of 1125.**—After Section 26 of the principal Act the following Section shall be inserted as Section 26A:—

"26A. **Transitory provisions.**—(1) In the application of this Act to the Malabar District referred to in sub-section (2) of Section 5 of the States Reorganisation Act, 1956 during the financial year ending with 31st March 1958, the provisions of this Act shall be subject to the provisions contained in Schedule II.

(2) The Government may from time to time by notification in the Gazette add to, alter or cancel Schedule II.

15. **Amendment of Section 27, Act XI of 1125.**—Section 27 of the principal Act shall be re-numbered as sub-section (1) of that section and after sub-section (1) as so re-numbered, the following sub-sections shall be inserted, namely:—

"(2) The Madras General Sales Tax Act, 1939 (Act IX of 1939), the Madras Tobacco (Taxation of Sales and Registration) Act, 1953 (Act IV of 1953) and the Madras Sales of Motor Spirit Taxation Act, 1939 (Act VI of 1939) as in force in the Malabar District referred to in sub-section (2) of Section 5 of the States Reorganisation Act, 1956, are hereby repealed.

(3) Section 21A of the Madras Prohibition Act 1937 (Act X of 1937) as in force in the Malabar District referred to in sub-section (2) of Section 5 of the States Reorganisation Act, 1956, shall be omitted."

16. **Insertion of Schedules.**—After Section 27 of the principal Act the following Schedules shall be inserted:—

SCHEDULE I

[*See Section* 3 (1) (*b*)]

Sl. No.	*Description of goods*	*Rate of tax for every rupee in the turnover relating to such goods*
		Naye paise
1	Spirits, wines and liquors ..	25
2	Tobacco other than Beedi tobacco, (suka) ..	15
3	Petrol ..	15
4	Motor spirit other than petrol ..	8
5	Sugar ..	6
6	Motor vehicles including motor cars, motor taxi cars, motor cycles and cycle combinations, motor scooters, motorettes, motor omnibuses, motor vans and motor lorries Chassis of motor vehicles Component parts of motor vehicles Articles (including rubber and other tyres and tubes and batteries) adapted for use as parts and accessories of motor vehicles not being such articles as are ordinarily also used for other purposes than as parts or accessories of motor vehicles	6
7	Refrigerators, air conditioning plants, component parts of refrigerators, or air conditioning plants ..	6
8	Radio, gramophones, component parts of radio gramophones ..	6
9	Cement ..	5
10	Tea ..	5
11	Coffee ..	5
12	Kerosene ..	4
13	Beedi Tobacco (suka) ..	4

Sl. No.	Description of goods	Rate of tax for every rupee in the turnover relating to such goods
		Naye paise
14	All electrical goods, instruments, apparatus and appliances including fans and lighting bulbs, electrical eartheuware and procelain and all other accessories ..	4
15	All clocks, time-pieces and watches and parts thereof ..	4
16	Any pen, pencil, or pen and pencil set, sold for twenty rupees or more ..	4
17	Wireless reception instruments and apparatus and component parts thereof including all electrical valves, accumulators, amplifiers and loud-speakers, which are not specially designed for purposes other than wireless reception ..	4
18	(a) Cinematographic, photographic and other cameras, projectors and enlargers, lenses and other parts and accessories to such cameras, projectors and enlargers, aud films, plates, paper and cloth required for nse therewith ..	4
	(b) Binoculars and opera glasses ..	4
19	Precious stones namely diamonds, emralds, rubies, real pearls and saphires, synthetic or artificial precious stone, pearls artificial or cultured ..	4
20	Chemical fertilisers including bone meal ..	2
21	Fire wood ..	2
22	Rnbber ..	2
23	Hides and skins whether in a raw or dressed state ..	2
24	Cotton including kapas and cotton yarn other than handspun yarn and all kinds of cotton (indigenous or imported) in its nnmanufactnred state, whether ginned or unginned, baled, pressed or otherwise ..	1
25	Bullion and specie ..	1/2
26	Pepper ..	4
27	Ginger ..	4
28	Lemongrass oil ..	4
29	Turmeric ..	4
30	Arecanut ..	4
31	Nuxvomica ..	4
32	Tamarind ..	4
33	Lanrel oil ..	4
34	Kacholam ..	4
35	Cocoanut ..	4
36	Copra ..	4
37	Coir including coir products ..	2
38	Aloe yarn including its products ..	2

SCHEDULE II.

Transitory provisions

(See section 26A)

1. Every registration effected and every licence issued under the Madras General Sales Tax Act, 1939 or the rules made thereunder in their application to the Malabar District referred to in sub-section (2) of section 5 of the States Reorganisation Act, 1956 (hereinafter referred to as the Malabar area), and in force at the commencement of the Travancore-Cochin General Sales Tax (Amendment) Act, 1957 shall be deemed to have been effected or issued under this Act or the rules made thereunder.

2. In calculating the total turnover for the financial year ending with 31st March 1958 of a dealer in the Malabar area for purposes of sub-section (3) of section 3 of this Act, the turnover of the dealer, under the Madras General Sales Tax Act, 1939 up to the commencement of the Travancore-Cochin General Sales Tax (Amendment) Act, 1957, shall also be taken into account.

3. The retail dealers in motor spirit in the Malabar area shall be liable to tax in respect of the transactions relating to the motor spirit which is in their possession control or custody at the commencement of the Travancore-Cochin General Sales Tax (Amendment) Act, 1957 at the rate specified in Schedule I applicable to such motor spirit, notwithstanding anything contained in this Act or the rules there under.

STATEMENT OF OBJECTS AND REASONS

The law relating to the levy of tax on the sale and purchase of goods in force in the State is contained in the Travancore-Cochin General Sales Tax Act, 1125, the Madras General Sales Tax Act, 1939, the Madras Tobacco (Taxation of Sales and Registration) Act, 1953 and the Madras Sales of Motor Spirit Taxation Act, 1939. It is considered necessary to unify these laws so that there may be a single enactment on the subject applicable to the whole State. Accordingly it is proposed to extend the provisions of the Travancore-Cochin General Sales Tax Act to the Malabar area and repeal the other enactments in force in the Malabar area.

2. It is also proposed to introduce the scheme of single point taxation in respect of various goods which are taxed under the multipoint scheme of taxation at present.

3. The Bill is intended mainly to achieve the above objects.

C. Achutha Menon.

Gazette Extraordinary No. 76, dated 19th July 1957.

NOTIFICATION.

No. LA.4-964|57. *Dated, Trivandrum, 19th July 1957.*

The following Bill together with the Statement of Objects and Reasons, is published, as ordered by the Speaker under Rule 73 of the Rules of Procedure and Conduct of Business in this Assembly.

Legislature Secretariat,
Trivandrum.

V. KRISHNAMOORTHI,
Secretary, Legislative Assembly.

L. A. Bill No. 21 of 1957.

THE MADRAS MARUMAKKATTAYAM (AMENDMENT) BILL, 1957.

A

BILL

further to amend the Madras Marumakkattayam Act, 1932.

Preamble.—WHEREAS it is necessary and expedient further to amend the Madras Marumakkattayam Act, 1932 (Madras Act XXII of 1933), for the purposes hereinafter appearing;

Be it enacted in the Eighth Year of the Republic of India as follows:—

1. *Short title and commencement.*—(1) This Act may be called the Madras Marumakkattayam (Amendment) Act, 1957.

(2) It shall come into force on such date as the Government may, by notification in the Gazette, appoint.

2. *Amendment of section 14, Madras Act XXII of 1933.*—In the Madras Marumakkattayam Act, 1932 (Madras Act XXII of 1933) (hereinafter referred to as the principal Act), in section 14, the second proviso shall be omitted.

3. *Substitution of new section for section 38 in Madras Act XXII of 1933.*—For section 38 of the principal Act, the following section shall be substituted, namely:—

"38. *Right of member of tarwad or tavazhi to claim partition.*— Any member of a tarwad or tavazhi may claim to take his or her share of all the properties of the tarwad or tavazhi over which the tarwad or tavazhi has power of disposal, and separate from the tarwad or tavazhi.

Explanation 1.—Nothing in this section shall be a bar for two or more members belonging to the same tarwad or tavazhi claiming their shares of the properties and enjoying the same jointly with all the incidents of tarwad property.

Explanation 2.— The member or members who claim partition under this section or section 39 shall be entitled to such share or shares of the tarwad or tavazhi properties as would fall to such member or members, if a division *per capita* were made among the members of the tarwad or tavazhi then living."

4. *Substitution of new section for section 39 in Madras Act XXII of 1933.*—For section 39 of the principal Act, the following section shall be substituted, namely:—

"39. *Partition on change of religion.*—Any member of a tarwad or tavazhi who has changed his or her religion may claim or be compelled by any other member of the tarwad or tavazhi, to take his or her share of all the tarwad or tavazhi properties over which the tarwad or tavazhi has power of disposal and separate from the tarwad or tavazhi."

5. *Omission of sections 40 and 41 in Madras Act XXII of 1933.*—Sections 40 and 41 of the principal Act shall be omitted.

6. *Omission of Chapter VII of, and the schedule to, Madras Act XXII of 1933.*—The headings "Chapter VII" and "Impartible Tarwads" occurring before section 42, and sections 42 to 47 of, and the Schedule to, the principal Act shall be omitted.

7. *Amendment of section 49, Madras Act XXII of 1933.*—In section 49, sub-section (2), of the principal Act, clause (b), the brackets and letter "(a)" at the beginning, and the word "and" at the end of clause (a) shall be omitted.

STATEMENT OF OBJECTS AND REASONS.

The Madras Marumakkattayam Act, 1932 (Act XXII of 1933) in force in the Malabar area of the State provides only for tavazhi partition so as to keep up the Marumakkattayam set up. This idea has undergone considerable changes in recent times and the modern trend of opinion is in favour of individual partition. Government consider that members of a tarwad or tavazhi should be entitled to claim individual partition. The Bill seeks to achieve this purpose.

V. R. KRISHNA IYER.